

United States Bankruptcy Court
Western District of Pennsylvania

In re **Smart Parts, Inc.**

Debtor(s)

Case No. **10-23521**Chapter **11**

LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS - AMENDED

Following is the list of the debtor's creditors holding the 20 largest unsecured claims. The list is prepared in accordance with Fed. R. Bankr. P. 1007(d) for filing in this chapter 11 [or chapter 9] case. The list does not include (1) persons who come within the definition of "insider" set forth in 11 U.S.C. § 101, or (2) secured creditors unless the value of the collateral is such that the unsecured deficiency places the creditor among the holders of the 20 largest unsecured claims. If a minor child is one of the creditors holding the 20 largest unsecured claims, state the child's initials and the name and address of the child's parent or guardian, such as "A.B., a minor child, by John Doe, guardian." Do not disclose the child's name. See 11 U.S.C. § 112; Fed. R. Bankr. P. 1007(m).

(1) <i>Name of creditor and complete mailing address including zip code</i>	(2) <i>Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted</i>	(3) <i>Nature of claim (trade debt, bank loan, government contract, etc.)</i>	(4) <i>Indicate if claim is contingent, unliquidated, disputed, or subject to setoff</i>	(5) <i>Amount of claim [if secured, also state value of security]</i>
Dong Feng & P Corp/Shanghai Int'l Tradin Ningbo, China	Dong Feng & P Corp/Shanghai Int'l Tradin Ningbo, China			1,031,604.00
PIDA Comptroller Operations DCED Loan Accounting P.O. Box 884 Harrisburg, PA 17108-0884	PIDA Comptroller Operations DCED Loan Accounting Harrisburg, PA 17108-0884			780,673.81
George Davison 595 Alpha Drive Pittsburgh, PA 15238	George Davison 595 Alpha Drive Pittsburgh, PA 15238			530,381.00
Bank of New York/PEDFA Global Corporate Trust 1600 Market Street, Suite 1500 Philadelphia, PA 19103	Bank of New York/PEDFA Global Corporate Trust 1600 Market Street, Suite 1500 Philadelphia, PA 19103			281,232.00
MELF Comptroller Operations DCED Loan Accounting P.O. Box 884 Harrisburg, PA 17108-0884	MELF Comptroller Operations DCED Loan Accounting Harrisburg, PA 17108-0884			232,121.66
Simple IP Law, PC 19555 SW 53rd Avenue Tualatin, OR 97062	Simple IP Law, PC 19555 SW 53rd Avenue Tualatin, OR 97062			170,584.64
JAWBA PO Box 3200 Latrobe, PA 15650	JAWBA PO Box 3200 Latrobe, PA 15650			122,107.21
Dynasty Paintball Club, LLC c/o Kevin Bresthauer 1345 Viola Street San Diego, CA 92110	Dynasty Paintball Club, LLC c/o Kevin Bresthauer 1345 Viola Street San Diego, CA 92110			93,268.17
Industrial Metal Plating 153 Wagner Lane Reading, PA 19601	Industrial Metal Plating 153 Wagner Lane Reading, PA 19601			55,161.92
Gooder Agency, Inc. 232 North Market Street Ligonier, PA 15658	Gooder Agency, Inc. 232 North Market Street Ligonier, PA 15658			44,511.03

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(Continuation Sheet)

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Gardner & Gardner Realty Co. 100 Station Street Loyalhanna, PA 15661	Gardner & Gardner Realty Co. 100 Station Street Loyalhanna, PA 15661			37,260.00
IMC Electronics 33931 Bond Road Lebanon, OR 97355	IMC Electronics 33931 Bond Road Lebanon, OR 97355			37,225.65
Tri-Tech LLC 56733 Magnetic Drive Mishawaka, IN 46545	Tri-Tech LLC 56733 Magnetic Drive Mishawaka, IN 46545			36,561.15
Banner Service Corp. 494 East Lies Road Carol Stream, IL 60188	Banner Service Corp. 494 East Lies Road Carol Stream, IL 60188			30,266.72
Malin, Berquist & Co, LLP 351 Harvey Avenue, Suite A Greensburg, PA 15601	Malin, Berquist & Co, LLP 351 Harvey Avenue, Suite A Greensburg, PA 15601			23,950.00
Star CNC Machine Tool Corp. 123 Powerhouse Road P.O. Box 9 Roslyn Heights, NY 11577	Star CNC Machine Tool Corp. 123 Powerhouse Road P.O. Box 9 Roslyn Heights, NY 11577			22,913.96
AT&T Mobility P.O. Box 289 Paramus, NJ 07653	AT&T Mobility P.O. Box 289 Paramus, NJ 07653			22,594.10
CFW Media 39097 Treasury Center Chicago, IL 60694	CFW Media 39097 Treasury Center Chicago, IL 60694			22,000.00
Polysi Technologies, Inc. 5108 Rex McLeod Drive Sanford, NC 27330	Polysi Technologies, Inc. 5108 Rex McLeod Drive Sanford, NC 27330			18,520.00
Hyper Battery 3651 Peachtree Parkway Suite E-122 Suwanee, GA 30024	Hyper Battery 3651 Peachtree Parkway Suite E-122 Suwanee, GA 30024			16,550.00

**DECLARATION UNDER PENALTY OF PERJURY
ON BEHALF OF A CORPORATION OR PARTNERSHIP**

I, the President of the corporation named as the debtor in this case, declare under penalty of perjury that I have read the foregoing list and that it is true and correct to the best of my information and belief.

Date **May 18, 2010**

Signature **/s/ William M. Gardner, Jr.**
William M. Gardner, Jr.
President

Penalty for making a false statement or concealing property: Fine of up to \$500,000 or imprisonment for up to 5 years or both.
18 U.S.C. §§ 152 and 3571.